

**UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re

DANA CORPORATION, et al.,

Debtors.

PARKER HANNIFIN CORPORATION,

Appellant,

v.

DANA CORPORATION, et al.,

Appellees.

: Chapter 11, Bankruptcy Case

: Case No. 06-10354 (BRL)

: (Jointly Administered)

: Appeal No. 07-CV-5660 (PAC)

OPENING BRIEF OF APPELLANT PARKER HANNIFIN CORPORATION

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Appellant Parker Hannifin Corporation ("Parker"), for its Opening Brief hereby adopts and incorporates as if fully rewritten herein the factual assertions, arguments, and legal authority set forth in the Opening Brief of Appellants the Timken Company, Timken U.S. Corp., Toyotetsu America, Inc. and Toyotetsu Mid America, LLC (as filed in Appeal No. 07-CV-5659 presently pending before the Court and which relates to the Decision and Order¹ that is the subject of this appeal).

By reason of the foregoing, Parker respectfully requests that the Decision and Order be reversed, and that an order be entered denying Dana's Prior Lien Defense Motion.

Dated: New York, New York
November 9, 2007

Respectfully submitted,

/s/ Martin Eisenberg
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¹ All capitalized but undefined terms used herein shall have the meanings given to such terms in the Opening Brief of Appellants the Timken Company, Timken U.S. Corp., Toyotetsu America, Inc. and Toyotetsu Mid America, LLC referenced and incorporated herein.

CERTIFICATE OF SERVICE

A copy of the foregoing was served via the Court's electronic filing system on November 9, 2007 upon all parties registered to receive notice thereby.

/s/ Martin Eisenberg

One of the Attorneys for
Parker Hannifin Corporation